

The Gazette of India



EXTRAORDINARY

PART II—Section 3—Sub-section (1)

PUBLISHED BY AUTHORITY

No. 24] NEW DELHI, TUESDAY, MARCH 1, 1960/ PHALGUNA 11, 1881

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st March 1960

G.S.R. 235.—In exercise of the powers conferred by sub-section (1) of section 3 of the Mineral Oils (Additional Duties of Excise and Customs) Act, 1958 (27 of 1958), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), GSR No. 1208 dated the 1st November, 1959, the Central Government hereby specifies in column (2) of the Table hereunder, the rates of additional duties of excise to be levied and collected in respect of the goods mentioned in relation thereto in column (1) of the said Table:

TABLE

Description of goods	Rate of additional duty
(1)	(2)
1 Kerosene	Two naye paise per imperial gallon
2 Motor spirit	Three naye paise per imperial gallon
3 Refined diesel oils	Three naye paise per imperial gallon
4 Vaporising oil	Three naye paise per imperial gallon
5 Diesel oil, not otherwise specified	Rupees five per ton
6 Furnace oil	Rupees five per ton

[No. 12/60.]

G.S.R. 236.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government exempts vaporising oil from so much of the duty leviable thereon as is in excess of twenty naye paise per imperial gallon or 16 per cent. *ad valorem*, whichever is higher, plus Rs. 1·07 per imperial gallon.

[No. 13/60.]

G.S.R. 237.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 1st April 1960 tyres and tubes for cycles (other than motor cycles) specified in column (2) of the Table hereto annexed, cleared for home consumption by any manufacturer on or after the first day of April in each financial year, from so much of the duty as is leviable thereon as is in excess of the amount specified in the corresponding entry in column (3) of the said Table:

Provided that where a factory producing tyres and tubes for cycles, other than motor cycles, is run at different times of a financial year by different manufacturers, the quantity of such tyres or tubes, as the case may be, cleared from such factory in any such year at concessional rates of duty, shall not in the case of that factory exceed the limits specified in column (2) of the said Table.

TABLE

S. No.	Description	Amount
(1)	(2)	(3)
I	On the first two lakhs of tyres	50 nP each
	On the next three lakhs of tyres	55 nP each
II	On the first three lakhs of tubes	25 nP each
	On the next two lakhs of tubes	27 nP each

[No. 14/60.]

G.S.R. 238.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts tyres and tubes for cycles (other than motor cycles) specified in column (2) of the Table hereto annexed, cleared for home consumption by any manufacturer during the month of March 1960 from so much of the duty as is leviable thereon as is in excess of the amount specified in the corresponding entry in column (3) of the said Table:

TABLE

S. No.	Description	Amount
(1)	(2)	(3)
1	On the first 16000 tyres	50 nP each
	On the next 25000 tyres	55 nP each
2	On the first 25000 tubes	25 nP each
	On the next 16000 tubes	27 nP each

[No. 15/60.]

G.S.R. 239.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely:—

In the said Rules:—

- (1) in Chapter V, for the sub-heading relating to section E-III, the following sub-heading shall be substituted, namely:—

“COTTON FABRICS, RAYON OR ARTIFICIAL SILK FABRICS AND SILK FABRICS, PRODUCED ON POWERLOOMS—SPECIAL PROCEDURE.”

- (2) in rules 96-I, 96-J, 96-K, 96-M and 96-MM, after the words ‘Cotton Fabrics or Rayon or Artificial Silk Fabrics’ wherever they occur, the words “or Silk Fabrics” shall be inserted.

[No. 16/60.]

G.S.R. 240.—In pursuance of sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts, from the whole of the duty leviable thereon, silk fabrics manufactured by or on behalf of the same person in one or more factories in which less than three warp knitting machines in all are installed or less than five powerlooms in all are installed or where there are warp knitting machines as well as powerlooms, four or less than four powerlooms in all are installed, one warp knitting machine being reckoned as two powerlooms for reckoning loomage.

[No. 17/60.]

G.S.R. 241.—In pursuance of rule 96J of the Central Excise Rules 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes the following rates per shift, per power-loom, per month employed by or on behalf of the same person in the manufacture of silk fabrics, namely:—

	First shift	Second shift	Third shift
A. Where not more than 9 powerlooms are employed . . .	Rs. 120	Rs. 90	Rs. 45
B. Where more than 9 powerlooms are employed . . .	Rs. 200	Rs. 140	Rs. 80

Provided that where not more than nine powerlooms are employed in any shift, no duty shall be payable in respect of the first four powerlooms working in such shift:

Provided further that where more than nine powerlooms are employed in any shift, no duty shall be payable in respect of the first nine powerlooms working in any shift as is in excess of the rates specified in item A above:—

Provided also that:

- (a) where in any subsequent shift more powerlooms are employed than in the first shift, the rate applicable to the powerlooms employed in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more powerlooms are employed than in the second shift but not more than in the first shift, the rate applicable to the powerlooms employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

Provided also that where warp knitting machines as well as powerlooms are employed one warp knitting machine may be reckoned as two powerlooms for reckoning loomage.

[No. 18/60.]

G.S.R. 242.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. CER-8(28)/56 dated the 5th January, 1957, namely:—

In the said notification, sub-item (c) of item (10) shall be omitted.

[No. 19/60.]

G.S.R. 243.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India, Ministry of Finance (Department of Revenue), No. CER-8(26)/56-Central Excises dated the 23rd November, 1956 and No. 39/57-Central Excises dated the 16th May, 1957, the Central Government hereby exempts,

- (a) the first 125 tons of strawboard other than corrugated board from the whole of the excise duty leviable thereon; and

(b) the next 375 tons of strawboard other than corrugated board from so much of the duty leviable thereon as is in excess of 3 naye paise per lb.,

cleared by any manufacturer for home consumption on or after the first day of April in any financial year:

Provided that where a factory producing strawboard other than corrugated board is run at different times of any financial year by different manufacturers, the quantity of such board cleared from such factory in any such year at nil and concessional rates of duty shall not exceed the limits specified above:

Provided further that a manufacturer shall be permitted to clear for home consumption during the month of March 1960 the difference, if any, between the quantity of mill board, other than coloured and white, strawboard and pressed jute felt sheets taken together, cleared for home consumption from the 1st April 1959 to the 29th February 1960, and 500 tons, subject, however, to a maximum quantity of 40 tons, at 3 naye paise per lb.

[No. 20/60.]

G.S.R. 244.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 1st April 1960 pulp board not otherwise specified including grey board and mill board taken together, upto the quantity prescribed in column (1) of the Table hereto annexed, cleared by any manufacturer for home consumption on or after the first day of April in any financial year, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

Provided that where a factory producing pulp board not otherwise specified including grey board and mill board, is run at different times of any financial year by different manufacturers, the quantity of such board, cleared from such factory in any such year at nil and concessional rates of duty shall not exceed the limits specified in column (1) of the said Table:

Provided further that the exemption shall not apply to any factory the output of which in any of the immediately preceding three complete financial years exceeded 3000 tons of such board.

TABLE

Quantity	Amount
(1)	(2)
On the first 125 tons	Nil
On the next 375 tons	3 naye paise per lb.
On the next 500 tons	5 naye paise per lb.

[No. 21/60.]

G.S.R. 245.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts pulp board not otherwise specified including grey board and mill board taken together, and not exceeding 40 tons, if cleared for home consumption by any manufacturer during the month of March 1960 from so much of the duty leviable thereon as is in excess of 5 naye paise per lb.:

Provided that the exemption shall not apply to any factory the output of which in any of the financial years 1956-57, 1957-58 and 1958-59 exceeded 3000 tons of such board.

[No. 22/60.]

G.S.R. 246.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts motor vehicles fitted with duty-paid internal combustion engines from so much of the duty leviable thereon, as is equivalent to the amount of duty already paid on such engines.

[No. 23/60.]

G.S.R. 247.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the goods specified in column (1) of the Table hereto annexed from so much of the duty leviable thereon as is in excess of the amount specified in column (2) of the said Table:

TABLE

Description	Amount
(1)	(2)
Superfine and Fine fents	30 naye paise per lb.
Medium and Goarse fents	5 naye paise per lb.

Explanation : For the purposes of this notification, 'Fents' means cut pieces of cotton fabrics (including cut pieces of dhoties and sarces but excluding cut pieces of towels) of one yard or more but not exceeding 2 yards, in length and damaged cotton fabrics not exceeding 2 yards in length (excluding damaged towels of one yard and more).

[No. 24/60.]

G.S.R. 248.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby exempts the goods specified in column (1) of the Table hereto annexed from so much of the duty leviable thereon as is in excess of the amount specified in column (2) of the said Table,—

TABLE

Description	Amount
(1)	(2)
Superfine and fine	10 naye paise per lb.
Medium and coarse	2 naye paise per lb.

Explanation : For the purposes of this notification, 'Fents' means cut pieces of cotton fabrics (including cut pieces of dhoties and sarces but excluding cut pieces of towels) of one yard or more but not exceeding 2 yards, in length and damaged cotton fabrics not exceeding 2 yards in length (excluding damaged towels of one yard and more).

[No. 25/60.]

G.S.R. 249.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts all component parts of footwear, except soles, half soles, heels and soles and heels, combined made of a material other than wood or leather, from the whole of the duty leviable thereon.

[No. 26/60.]

G.S.R. 250.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts motor vehicles commonly known as trailers from so much of the duty leviable thereon as is in excess of 10 per cent *ad valorem* [No. 27/60.]

G.S.R. 251.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts all parts of electric motors cleared for home consumption, other than stators and rotors, from the whole of the duty leviable thereon. [No. 28/60.]

G.S.R. 252.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the following aluminium manufactures, namely, plates, sheets, circles, strips and foils in any form or size, in the manufacture of which duty-paid aluminium in any form is used, from so much of the duty leviable thereon as is in excess of Rs. 200.00 per metric tonne. [No. 29/60.]

G.S.R. 253.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts steel ingots in which duty-paid pig iron is used from so much of the duty leviable thereon as is in excess of Rs. 30 per ton. [No. 30/60.]

G.S.R. 254.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts tin plate and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers in which duty-paid steel ingot is used, from so much of the duty leviable thereon as is in excess of Rs. 160.00 per metric tonne. [No. 31/60.]

G.S.R. 255.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the stocks of cut pieces of cotton fabrics specified in column (1) of the Table hereto annexed (including cut pieces of dhoties and sarees but excluding cut pieces of towels) of one yard or more but not exceeding 3 yards in length and damaged cotton fabrics not exceeding 3 yards in length (excluding damaged towels of one yard or more), held by any manufacturer at the commencement of the 1st March, 1960 in a fully packed condition, from so much of the duty leviable thereon as is in excess of the amount specified in column (2) of the said Table:—

TABLE

Description (1)	Amount (2)
Superfine and fine cut pieces	30 naye paise per lb.
Medium and coarse cut pieces	5 naye paise per lb.

[No. 32/60.]

G.S.R. 256.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby exempts the stocks of cut pieces of cotton fabrics specified in column (1) of the Table hereto annexed (including cut pieces of dhoties and sarees but excluding cut pieces of towels), of one yard or more but not exceeding 3 yards, in length and damaged cotton fabrics not exceeding 3 yards in length (excluding damaged towels of one yard or more), held by any manufacturer at the commencement of the 1st March, 1960 in a fully packed condition,

from so much of the duty leviable thereon as is in excess of the amount specified in column (2) of the said Table:—

TABLE

Description (1)	Amount (2)
Superfine and fine cut pieces	10 naye paise per lb.
Medium and coarse cut pieces	2 naye paise per lb.

[No. 38/60.]

G.S.R. 257.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 10-Central Excises, dated the 5th April, 1949, namely:—

In the table annexed to the said notification:—

in the entries in column 2 against serial No. 1,

(i) after the item 'Rayon or artificial silk fabrics', the item 'Silk fabrics' shall be inserted;

(ii) for the words 'and motor cars', the following shall be substituted:

"Motor vehicles,

Cycles, parts of cycles (other than motor cycles), namely, freewheels and rims,

Internal combustion engines, all sorts, Electric motors, all sorts and parts thereof, Aluminium,

Tin plate, and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers, and Pig iron".

[No. 39/60.]

B. N. BANERJI, Jt. Secy.

